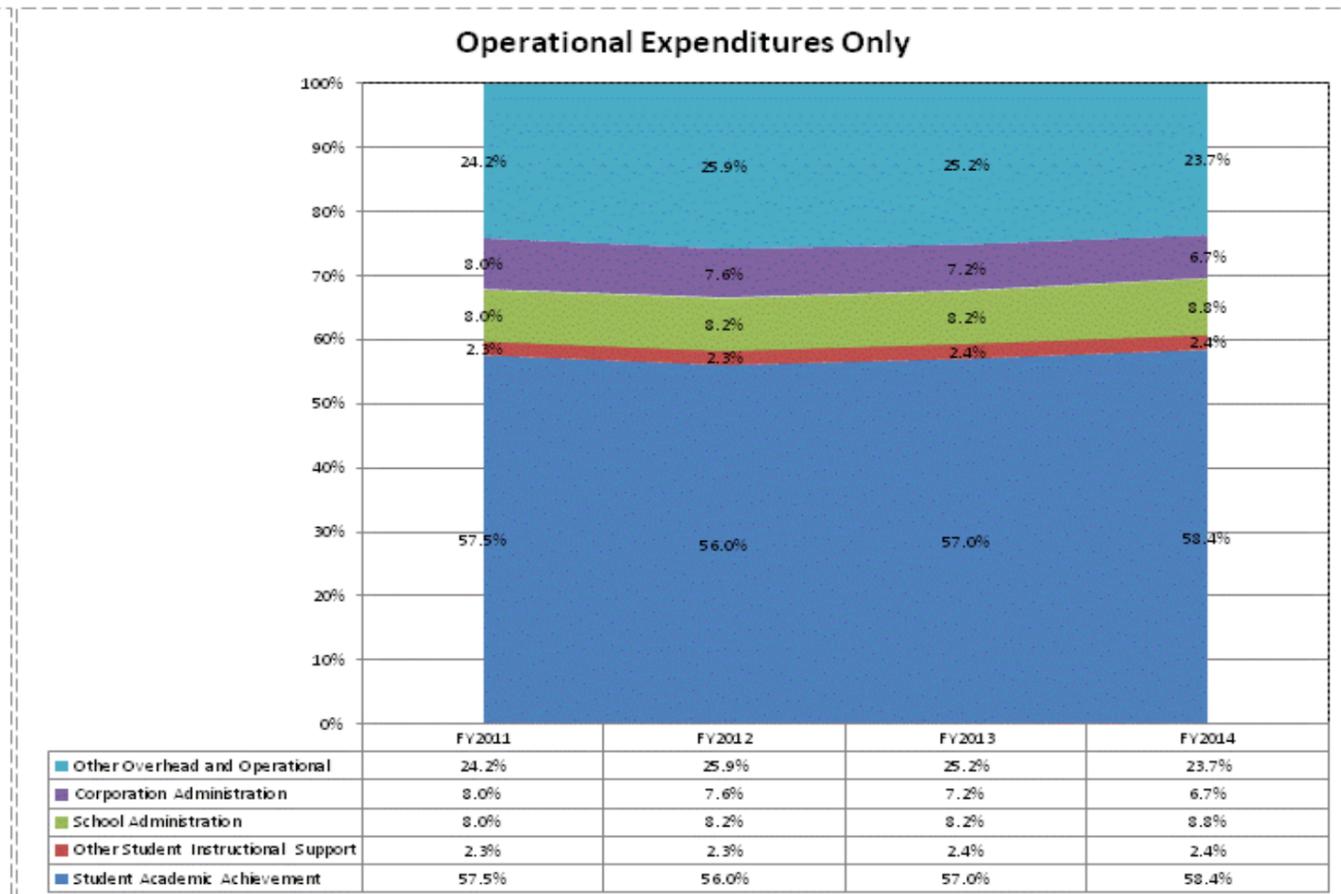
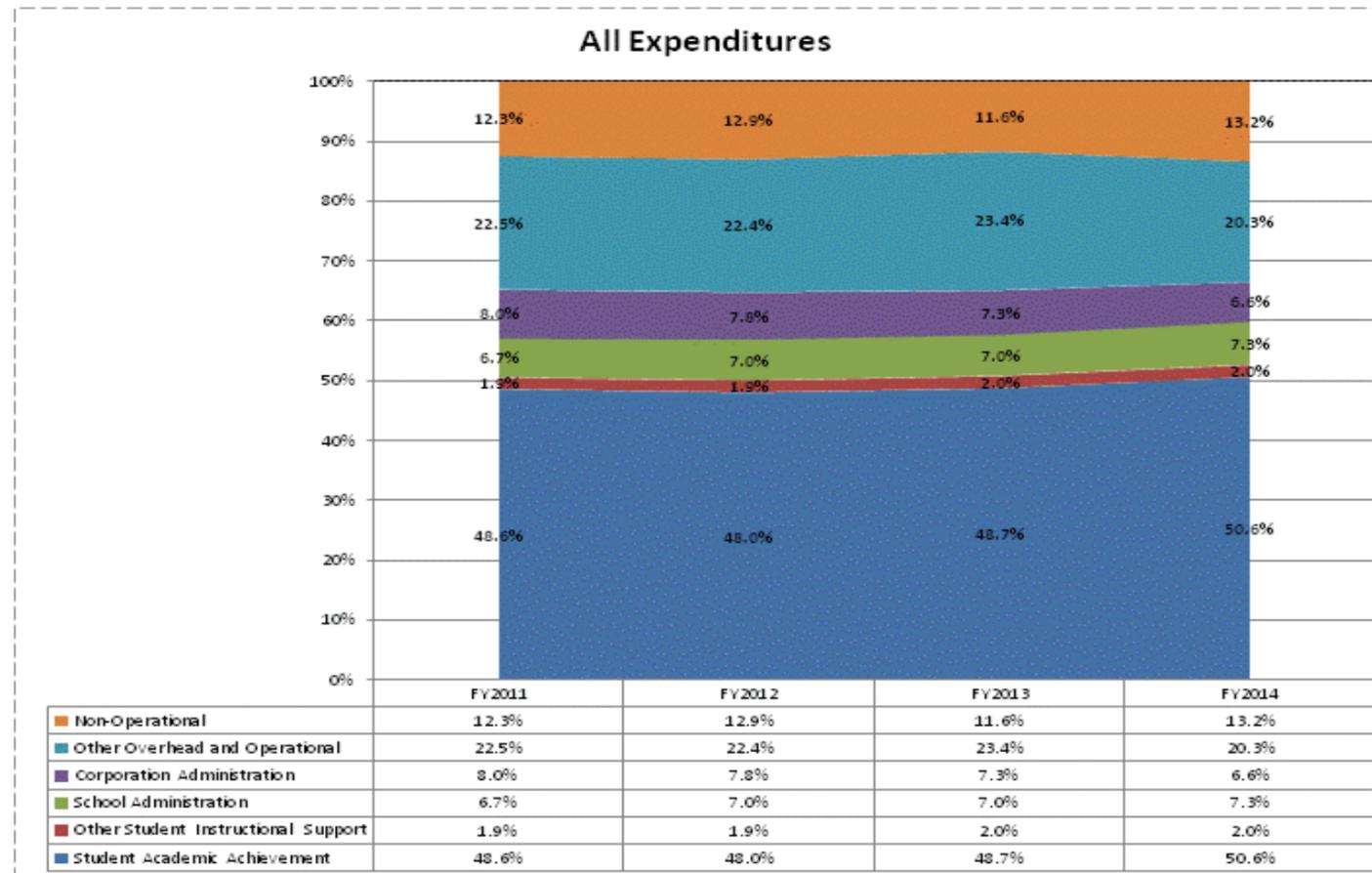


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Miami Community Schools (5620)

North Miami Community Schools (5620)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,745,977	49.9%	\$5,047,622	52.8%	\$4,647,551	48.7%	\$4,720,695	50.6%
Student Instructional Support	\$749,991	6.5%	\$812,532	8.5%	\$864,503	9.1%	\$868,438	9.3%
Overhead and Operational Nonoperational	\$3,120,319	27.1%	\$2,447,840	25.6%	\$2,929,719	30.7%	\$2,505,132	26.8%
Nonoperational	\$1,900,247	16.5%	\$1,259,938	13.2%	\$1,102,825	11.6%	\$1,236,037	13.2%
Grand Total	\$11,516,534		\$9,567,933		\$9,544,599		\$9,330,303	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.4%	61.2%	57.8%	59.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Miami Community Schools (5620)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$169,918	\$241,281	\$217,497	N/A	28%	-10%
11100 Regular Programs; Elementary	\$1,783,272	\$1,917,435	\$1,509,426	\$1,494,596	-16%	-22%	-1%
11300 Regular Programs; High School	\$1,466,644	\$1,817,926	\$1,577,117	\$1,523,419	4%	-16%	-3%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$2,509	\$1,465	N/A	N/A	-42%
11420 Vocational Education; Agriculture B	\$70,726	\$86,728	\$90,066	\$93,743	33%	8%	4%
11450 Vocational Education; Consumer and Homemaking	\$57,668	\$64,866	\$51,962	\$53,527	-7%	-17%	3%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$10,310	\$36,370	N/A	N/A	253%
11910 Other Regular Programs; Competency Testing	\$590	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$14,999	\$50,246	\$75,326	\$79,003	427%	57%	5%
12520 Culturally Different; Compensatory	\$5,580	\$0	\$0	\$0	-100%	N/A	N/A
12900 Other Special Programs	\$5,439	\$0	\$0	\$0	-100%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$7,930	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$24,280	\$3,799	\$11,993	\$12,395	-49%	226%	3%
16100 Remediation Testing	\$10,446	\$16,954	\$15,227	\$10,024	-4%	-41%	-34%
16200 Preventive Remediation	\$22,776	\$674	\$18,610	\$18,380	-19%	> 500%	-1%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$13,012	\$20,993	\$0	\$0	-100%	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$202,632	\$191,159	\$168,576	\$178,099	-12%	-7%	6%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$548,144	\$483,714	\$607,855	\$678,255	24%	40%	12%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$2,193	\$3,301	\$0	N/A	-100%	-100%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$21,343	\$28,140	\$23,207	\$0	-100%	-100%	-100%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$66	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$150,718	\$4,676	\$20,074	\$42,395	-72%	> 500%	111%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$34,751	\$7,978	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$996	\$12,730	\$4,254	\$27,365	> 500%	115%	> 500%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$16,333	\$3,504	N/A	N/A	-79%
22220 Library/Media Services; School Library	\$85,031	\$95,345	\$95,415	\$93,211	10%	-2%	-2%
22230 Library/Media Services; Audiovisual	\$2,248	\$361	\$236	\$0	-100%	-100%	-100%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$15,966	N/A	N/A	N/A
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$5,000	\$47,382	N/A	N/A	> 500%
22360 Instruction, Related Technology; Network Support	\$172,759	\$6,960	\$9,461	\$9,000	-95%	29%	-5%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$19,138	\$7,084	N/A	N/A	-63%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$52,241	\$70,643	\$77,541	N/A	48%	10%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$35	\$12,284	\$0	\$0	-100%	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$100,155	\$238	\$234	\$475	-100%	100%	103%
26497 2007 Account Code - Teachers Retirement Fund	\$162,095	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,964,270	\$5,047,622	\$4,647,551	\$4,720,695	-5%	-6%	2%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$0	\$77,141	\$0	\$8	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$118,624	\$40,792	\$130,916	\$131,594	11%	223%	1%
21340 Health Services; Nurse Services	\$41,392	\$50,637	\$60,430	\$53,249	29%	5%	-12%
21390 Health Services; Other Health Services	\$0	\$6,849	\$2,881	\$3,580	N/A	-48%	24%
21890 Special Education Administration; Other Special Education Administration	\$0	\$408	\$0	\$181	N/A	-56%	N/A
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$462,992	\$636,706	\$670,277	\$679,825	47%	7%	1%
Student Instructional Support Total	\$623,008	\$812,532	\$864,503	\$868,438	39%	7%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$23,110	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$6,986	\$22,596	\$53,496	\$15,487	122%	-31%	-71%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Miami Community Schools (5620)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23160 Board of Education; Promotion Expenses	\$2,726	\$3,916	\$2,122	\$3,650	34%	-7%	72%
23190 Board of Education; Other Governing Body Services	\$9,339	\$41,541	\$37,371	\$39,885	327%	-4%	7%
23210 Executive Administration; Office of The Superintendent	\$115,001	\$273,488	\$280,314	\$296,482	158%	8%	6%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$83,923	\$0	\$0	\$0	-100%	N/A	N/A
25160 Fiscal Services; Financial Accounting	\$1,343	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$708	\$7,626	\$773	\$699	-1%	-91%	-10%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,296	\$4,061	\$6,885	\$10,530	> 500%	159%	53%
25750 Personnel Services; Health Services	\$0	\$0	\$6,094	\$2,531	N/A	N/A	-58%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$170,899	\$133,307	\$118,764	N/A	-31%	-11%
25840 Administrative Technology Services; Systems Operations	\$0	\$69,417	\$177,153	\$124,407	N/A	79%	-30%
25990 Other Support Services, Central	\$893	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$515,766	\$437,703	\$552,361	\$409,821	-21%	-6%	-26%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$34,978	\$15,900	\$34,842	\$56,107	60%	253%	61%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$142,063	\$191,233	\$226,158	\$205,708	45%	8%	-9%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$888	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$1,079,038	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$31,271	\$231,396	\$236,919	\$234,179	> 500%	1%	-1%
27010 Student Transportation; Service Area Direction	\$15,436	\$25,996	\$21,655	\$33,105	114%	27%	53%
27100 Student Transportation; Vehicle Operation	\$310,910	\$332,922	\$427,935	\$410,009	32%	23%	-4%
27200 Student Transportation; Monitoring Services	\$138	\$0	\$0	\$0	-100%	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$78,853	\$101,720	\$98,495	\$95,539	21%	-6%	-3%
27400 Student Transportation; Purchase of School Buses	\$119,449	\$84,479	\$198,332	\$2,025	-98%	-98%	-99%
27500 Student Transportation; Insurance on Buses	\$11,884	\$17,237	\$7,094	\$7,391	-38%	-57%	4%
27700 Student Transportation; Contracted Transportation Services	\$0	\$4,647	\$3,950	\$3,970	N/A	-15%	1%
27900 Student Transportation; Other Student Transportation Services	\$3,080	\$5,019	\$2,697	\$9,523	209%	90%	253%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$200	\$0	N/A	N/A	-100%
31100 Food Services Operations; Service Area Direction	\$14,692	\$34,312	\$34,109	\$44,165	201%	29%	29%
31200 Food Services Operations; Food Preparation and Dispensing	\$176,094	\$173,689	\$183,844	\$170,775	-3%	-2%	-7%
31400 Food Services Operations; Food Purchases	\$190,293	\$186,951	\$190,918	\$196,116	3%	5%	3%
31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$35	\$0	\$0	N/A	-100%	N/A
31900 Other Food Services	\$12,398	\$11,057	\$12,694	\$14,264	15%	29%	12%
Overhead and Operational Total	\$2,982,557	\$2,447,840	\$2,929,719	\$2,505,132	-16%	2%	-14%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$120	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$0	\$2,414	\$3,655	\$2,117	N/A	-12%	-42%
33400 Athletic Coaches	\$102,174	\$111,875	\$116,350	\$130,670	28%	17%	12%
33940 Child Care Services	\$0	\$29,964	\$26,410	\$25,067	N/A	-16%	-5%
33990 Other Community Services; Other	\$1,315	\$939	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$11,209	\$100,930	\$2,549	\$24,164	116%	-76%	> 500%
43000 Facilities Acquisition and Construction; Professional Services	\$40,700	\$22,967	-\$39,780	\$25,750	-37%	12%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$196,822	\$243,545	\$150,696	\$93,758	-52%	-62%	-38%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$37,285	\$59,984	\$42,719	\$10,341	-72%	-83%	-76%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$130,843	\$42,057	\$32,073	\$47,602	-64%	13%	48%
51100 Debt Services; Principal on Debt; Bonds	\$60,000	\$105,000	\$130,000	\$135,000	125%	29%	4%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$8,252	\$8,252	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$44,559	\$122,429	\$98,132	\$82,543	85%	-33%	-16%
52200 Debt Services; Interest on Debt; Temporary Loans	\$39,759	\$41,527	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$0	\$0	\$55,465	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Miami Community Schools (5620)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$111,000	\$174,857	N/A	N/A	58%
54200 Common School Fund; Principal	\$1,213,977	\$376,306	\$420,768	\$420,452	-65%	12%	0%
59200 Other Debt Services Obligations; Bank Fee	-\$21	\$0	\$0	\$0	N/A	N/A	N/A
Nonoperational Total	\$1,878,741	\$1,259,938	\$1,102,825	\$1,236,037	-34%	-2%	12%
Prorated By Fund							
26491 2007 Account Code - PERF	\$2,101	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$388,912	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$12,858	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$644,162	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$10,467	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$9,458	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,067,958	\$0	\$0	\$0	N/A	N/A	N/A